



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: EAGLE RIVER LIGHT AND WATER COMMISSION

Principal Office: 525 EAST MAPLE STREET  
P.O. BOX 1269  
EAGLE RIVER, WI 54521

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** EAGLE RIVER LIGHT AND WATER COMMISSION**Utility Address:** 525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521

**When was utility organized?** 1/1/1898**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR LARRY E PHIFER**Title:** MANAGER**Office Address:**

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

**Telephone:** (715) 479 - 8121**Fax Number:** (715) 479 - 6904**E-mail Address:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS PATRICIA E KUKANICH**Title:** OFFICE MANAGER**Office Address:**

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

**Telephone:** (715) 479 - 8121**Fax Number:** (715) 479 - 6904**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR TOM E UNKE**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 1/28/1997**Period covered by most recent audit:** 1997

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**Names and titles of utility management including manager or superintendent:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**    Eagle River Light and Water Commission

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**Names of members of utility commission/committee:**DONALD BOLTE  
BRIAN CRIST  
RICHARD HANSEN  
LEE MCFAUL  
DANIEL MEYER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** N/A

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,800,688	1,751,393	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,477,110	1,390,566	<b>2</b>
Depreciation Expense (403)	154,300	139,659	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	130,159	130,355	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,761,569</b>	<b>1,660,580</b>	
<b>Net Operating Income</b>	<b>39,119</b>	<b>90,813</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>39,119</b>	<b>90,813</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	28,741	36,718	<b>10</b>
Miscellaneous Nonoperating Income (421)	0		<b>11</b>
<b>Total Other Income</b>	<b>28,741</b>	<b>36,718</b>	
<b>Total Income</b>	<b>67,860</b>	<b>127,531</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>67,860</b>	<b>127,531</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	28,012	20,936	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0		<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>28,012</b>	<b>20,936</b>	
<b>Net Income</b>	<b>39,848</b>	<b>106,595</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,173,702	1,067,107	<b>20</b>
Balance Transferred from Income (433)	39,848	106,595	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,213,550</b>	<b>1,173,702</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on Investments	28,741	5
<b>Total (Acct. 419):</b>	28,741	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	263,714	1,536,974	0	0	<b>1,800,688</b>	<b>1</b>
Less: interdepartmental sales	0	29,911	0		<b>29,911</b>	<b>2</b>
Less: interdepartmental rents	0	3,600			<b>3,600</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		623			<b>623</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>263,714</b>	<b>1,502,840</b>	<b>0</b>	<b>0</b>	<b>1,766,554</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	67,533		<b>67,533</b>	<b>1</b>
Electric operating expenses	116,393		<b>116,393</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	1,918		<b>1,918</b>	<b>8</b>
Electric utility plant accounts	24,611		<b>24,611</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	32		<b>32</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>210,487</b>	<b>0</b>	<b>210,487</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,386,755	4,207,363	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,599,251	1,484,042	<b>2</b>
<b>Net Utility Plant</b>	<b>2,787,504</b>	<b>2,723,321</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	3,209	6,042	<b>6</b>
Special Funds (125)	55,749	90,103	<b>7</b>
<b>Total Other Property and Investments</b>	<b>58,958</b>	<b>96,145</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	444,443	397,246	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	172,152	167,324	<b>11</b>
Other Accounts Receivable (143)	0	2,479	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,462	7,610	<b>14</b>
Materials and Supplies (150)	135,445	143,577	<b>15</b>
Prepayments (165)	4,614	4,303	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>760,116</b>	<b>722,539</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,606,578</b>	<b>3,542,005</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	632,359	585,102	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,213,550	1,173,702	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,845,909</b>	<b>1,758,804</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	447,890	523,820	<b>24</b>
Advances from Municipality (223)			<b>25</b>
Other Long-Term Debt (224)	0	1,619	<b>26</b>
<b>Total Long-Term Debt</b>	<b>447,890</b>	<b>525,439</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)		0	<b>27</b>
Accounts Payable (232)	105,258	103,603	<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	106,296	105,791	<b>31</b>
Interest Accrued (237)	12,502	13,925	<b>32</b>
Other Current and Accrued Liabilities (238)	62,189	59,047	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>286,245</b>	<b>282,366</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,026,534	975,396	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,606,578</b>	<b>3,542,005</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,097,097	0	0	2,289,658	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	2,097,097	0	0	2,289,658	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	432,895	0	0	1,166,356	<b>10</b>
<b>Total Accumulated Provision</b>	432,895	0	0	1,166,356	
<b>Net Utility Plant</b>	1,664,202	0	0	1,123,302	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	383,643	1,100,399			<b>1,484,042</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,327	102,973			<b>154,300</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		11,232			<b>11,232</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>51,327</b>	<b>114,205</b>	<b>0</b>	<b>0</b>	<b>165,532</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,075	45,525			<b>47,600</b>	<b>15</b>
Cost of removal		2,723			<b>2,723</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,075</b>	<b>48,248</b>	<b>0</b>	<b>0</b>	<b>50,323</b>	<b>19</b>
<b>Balance End of Year</b>	<b>432,895</b>	<b>1,166,356</b>	<b>0</b>	<b>0</b>	<b>1,599,251</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation			108,963		<b>108,963</b>	114,226	<b>1</b>
Other					<b>0</b>		<b>2</b>
<b>Total Electric Utility</b>					<b>108,963</b>	<b>114,226</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>108,963</b>	<b>114,226</b>	<b>1</b>
Water utility	26,482	29,351	<b>2</b>
Sewer utility			<b>3</b>
Gas utility			<b>4</b>
Merchandise			<b>5</b>
Other materials & supplies			<b>6</b>
<b>Total Materials and Supplies</b>	<b>135,445</b>	<b>143,577</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	585,102	1
<b>Changes during year (explain):</b>		
TIF project contributions for water utility	47,257	2
<b>Balance end of year</b>	<b>632,359</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Water Bonds Payable	01/15/1991	01/15/2001	5.00%	138,461	<b>1</b>
Electric Bonds Payable	06/17/1996	07/15/2003	6.00%	309,429	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>447,890</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
Capital lease	00/00/0000	00/00/0000	0.00%	0	1
<b>Total for Account 224</b>				0	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	105,791	1
<b>Accruals:</b>		
Charged water department expense	60,982	2
Charged electric department expense	69,177	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>130,159</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	105,791	6
Social Security taxes	15,831	7
PSC Remainder Assessment	2,119	8
<b>Other (explain):</b>		
Gross Receipts Tax	5,913	9
<b>Total payments and other debits</b>	<b>129,654</b>	
<b>Balance end of year</b>	<b>106,296</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 Revenue Bonds	4,023	8,577	8,254	4,346	1
1996 Revenue Bonds	9,902	19,391	21,137	8,156	2
<b>Subtotal</b>	<b>13,925</b>	<b>27,968</b>	<b>29,391</b>	<b>12,502</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Electric Capital Lease	0	44	44	0	4
<b>Subtotal</b>	<b>0</b>	<b>44</b>	<b>44</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>13,925</b>	<b>28,012</b>	<b>29,435</b>	<b>12,502</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	777,243	198,153	0			975,396	1
<b>Add credits during year:</b>							
For Services	2,150					2,150	2
For Mains	15,400					15,400	3
<b>Other (specify):</b>							
Extensions		33,881				33,881	4
Hydrants	2,500					2,500	5
<b>Deduct charges (specify):</b>							
Refund of Special Assessments	2,793					2,793	6
<b>Balance End of Year</b>	<b>794,500</b>	<b>232,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,026,534</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0				0	7

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments - Water	3,209	2
<b>Total (Acct. 124):</b>	<b>3,209</b>	
<b>Special Funds (125):</b>		
Bond Redemption Fund	55,749	3
<b>Total (Acct. 125):</b>	<b>55,749</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,852	5
Electric	148,300	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>172,152</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Bills placed on the tax roll	2,024	12
Additional public fire protection	1,438	13
<b>Total (Acct. 145):</b>	<b>3,462</b>	
<b>Prepayments (165):</b>		
Prepaid Insurance	4,614	14
<b>Total (Acct. 165):</b>	<b>4,614</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,046,819	2,144,135	0	0	<b>4,190,954</b>	<b>1</b>
Materials and Supplies	27,916	111,594	0	0	<b>139,510</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	408,269	1,133,377	0	0	<b>1,541,646</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	785,871	215,093	0	0	<b>1,000,964</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>880,595</b>	<b>907,259</b>	<b>0</b>	<b>0</b>	<b>1,787,854</b>	
Net Operating Income	7,797	31,322	0	0	<b>39,119</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.89%</b>	<b>3.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.19%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	608,730	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,193,626	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,802,356</b>	
<b>Net Income</b>		
Net Income	39,848	5
<b>Percent Return on Proprietary Capital</b>	<b>2.21%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Materials and Supplies (Page F-11)

The detail for electric materials should be as follows: The beginning balance is \$114,226. The end of the year 1997 balance should be \$108,963. All supplies are in the distribution - other column.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

7/27/99 ele: No response received, but all items adjusted or okay in 1998 report.

October 16, 1998

Ms. Patricia Kukanich, Office Manager  
Eagle River Light and Water Commission  
525 East Maple  
Eagle River, WI 54521-1269

Re: 1997 Analytical Review File DWCCA-1710-RL

Dear Ms. Kukanich:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

2. During our review of page W-10, we noted you reported making ice rinks in Other Utility Use. This is not utility use water, and should be billed to the municipality. You may backbill up to two years for this type of unbilled water. Please bill the municipality in the future for all water used by the municipality.

3. During our review of the Plant Schedule, page W-8, we noted dollars reported in Account 327, Hydraulic Pumping Equipment. Please confirm that these dollars should be reported in Account 327 rather than Account 328, Other Pumping Equipment. In your annual reports 1990-1994 dollars were reported in Account 328 and 1995-1997 dollars were reported in Account 327. Please explain. We also noted the amount reported for Office Furniture and Equipment, Account 391, end of year 1996, was reported for Computers Equipment, Account 391.1, first of year 1997. Please explain.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

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## FINANCIAL SECTION FOOTNOTES

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be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\1710 Eagle River.doc

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	252,248	1
<b>Total Sales of Water</b>	<b>252,248</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	901	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,565	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>11,466</b>	
<b>Total Operating Revenues</b>	<b>263,714</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	18,389	9
Water Treatment Expenses (630-635)	12,107	10
Transmission and Distribution Expenses (640-655)	26,554	11
Customer Accounts Expenses (901-904)	16,386	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	70,172	14
<b>Total Operation and Maintenance Expenses</b>	<b>143,608</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	51,327	15
Amortization Expense (404-407)		16
Taxes (408)	60,982	17
<b>Total Other Operating Expenses</b>	<b>112,309</b>	
<b>Total Operating Expenses</b>	<b>255,917</b>	
<b>NET OPERATING INCOME</b>	<b>7,797</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	538	23,699	69,574	4
Commercial	262	42,134	86,526	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>800</b>	<b>65,833</b>	<b>156,100</b>	
Private Fire Protection Service (462)	6		2,167	7
Public Fire Protection Service (463)	1		81,197	8
Other Sales to Public Authorities (464)	18	5,808	12,784	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>825</b>	<b>71,641</b>	<b>252,248</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	81,197	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>81,197</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	901	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>901</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
Reconnections, Permits, Miscellaneous	10,565	11
<b>Total Other Water Revenues (474)</b>	<b>10,565</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	4,444	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,662	7
Operation Supplies and Expenses (623)	4,935	8
Maintenance of Pumping Plant (625)	1,348	9
<b>Total Pumping Expenses</b>	<b>18,389</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	4,255	10
Chemicals (631)	7,461	11
Operation Supplies and Expenses (632)	193	12
Maintenance of Water Treatment Plant (635)	198	13
<b>Total Water Treatment Expenses</b>	<b>12,107</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	22,508	14
Operation Supplies and Expenses (641)	1,844	15
Maintenance of Distribution Reservoirs and Standpipes (650)	50	16
Maintenance of Mains (651)	1,997	17
Maintenance of Services (652)	155	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>26,554</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,752	22
Accounting and Collecting Labor (902)	12,401	23
Supplies and Expenses (903)	1,233	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>16,386</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,263	27
Office Supplies and Expenses (921)	566	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,464	30
Property Insurance (924)	0	31
Injuries and Damages (925)	5,539	32
Employee Pensions and Benefits (926)	28,708	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	9,723	35
Transportation Expenses (933)	5,909	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>70,172</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>143,608</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		55,009	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
<b>Net property tax equivalent</b>		<b>55,009</b>	
Social Security		5,325	3
PSC Remainder Assessment		171	4
Other (specify): Gross Receipts Tax		477	5
<b>Total tax expense</b>		<b>60,982</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.217640				3
County tax rate	mills		2.115180				4
Local tax rate	mills		12.514630				5
School tax rate	mills		10.331010				6
Voc. school tax rate	mills		1.761590				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>26.940050</b>				10
Less: state credit	mills		1.515460				11
<b>Net tax rate</b>	mills		<b>25.424590</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.514630</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.092600</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>24.607230</b>				17
<b>Total Tax Rate</b>	mills		<b>26.940050</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.913407</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.424590</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.222998</b>				21
Utility Plant, Jan. 1	\$	<b>1,996,542</b>	1,996,542				22
Materials & Supplies	\$	<b>29,351</b>	29,351				23
<b>Subtotal</b>	\$	<b>2,025,893</b>	<b>2,025,893</b>				24
Less: Plant Outside Limits	\$	<b>76,751</b>	76,751				25
<b>Taxable Assets</b>	\$	<b>1,949,142</b>	<b>1,949,142</b>				26
Assessment Ratio	dec.		0.918900				27
<b>Assessed Value</b>	\$	<b>1,791,067</b>	<b>1,791,067</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.222998</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>41,594</b>	<b>41,594</b>				30
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>55,009</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,015		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	56,859		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>57,874</b>	<b>0</b>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	34,406	12	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	33,958	585	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)	13,230		19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>81,594</b>	<b>597</b>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	10,353	203	23
<b>Total Water Treatment Plant</b>	<b>10,353</b>	<b>203</b>	
 <b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	700		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,015	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			56,859	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>57,874</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			34,418	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,543	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			13,230	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>82,191</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,556	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,556</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	623,225		26
Transmission and Distribution Mains (343)	767,374	58,023	27
Fire Mains (344)			28
Services (345)	131,218	5,467	29
Meters (346)	82,023	5,495	30
Hydrants (348)	50,048	9,008	31
Other Transmission and Distribution Plant (349)	4,380		32
<b>Total Transmission and Distribution Plant</b>	<b>1,658,968</b>	<b>77,993</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	12,954	321	35
Computer Equipment (391.1)	4,973		36
Transportation Equipment (392)	65,557	21,821	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	85,688	706	39
Laboratory Equipment (395)	2,278		40
Power Operated Equipment (396)			41
Communication Equipment (397)	9,364	838	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	6,939	151	44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>187,753</b>	<b>23,837</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,996,542</b>	<b>102,630</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>1,996,542</b>	<b>102,630</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			623,225	26
Transmission and Distribution Mains (343)	275		825,122	27
Fire Mains (344)			0	28
Services (345)	1,200		135,485	29
Meters (346)	600		86,918	30
Hydrants (348)			59,056	31
Other Transmission and Distribution Plant (349)			4,380	32
<b>Total Transmission and Distribution Plant</b>	<b>2,075</b>	<b>0</b>	<b>1,734,886</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			13,275	35
Computer Equipment (391.1)			4,973	36
Transportation Equipment (392)			87,378	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			86,394	39
Laboratory Equipment (395)			2,278	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			10,202	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			7,090	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>211,590</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,075</b>	<b>0</b>	<b>2,097,097</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>2,075</b>	<b>0</b>	<b>2,097,097</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,050	8,050	1
February			7,819	7,819	2
March			8,603	8,603	3
April			7,291	7,291	4
May			7,187	7,187	5
June			8,154	8,154	6
July			9,970	9,970	7
August			9,717	9,717	8
September			7,739	7,739	9
October			7,709	7,709	10
November			6,570	6,570	11
December			7,005	7,005	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>95,814</b>	<b>95,814</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,865	14
Other utility use explanation: making ice rinks, and cleaning sewers					15
Water pumped into distribution system				92,949	16
Less: Water sold				71,641	17
Losses and unaccounted for				21,308	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Water service break on Main Street, water main break on Railroad Street					
Maximum gallons pumped by all methods in any one day during reporting year				546	21
Date of maximum: 8/1/1997					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				120	24
Date of minimum: 5/26/1997					25
Total KWH used for pumping for the year				130,830	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1200 WEST PINE STREET	#1	92	12	288,000	Yes	<b>1</b>
1200 WEST PINE STREET	#2	75	20	504,000	Yes	<b>2</b>
4854 SHERBURN STREET	#3	138	34	1,368,000	Yes	<b>3</b>



**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	1200 WEST PINE STREET	1200 WEST PINE STREET	4854 SHERBURN STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEERLESS	POMONA	LAYNE	<b>5</b>
Year Installed	1935	1941	1971	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	200	350	950	<b>8</b>
Pump Motor or Standby Engine Mfr	U S VERTICLE	G.E.	G.E.	<b>9</b>
Year Installed	1935	1973	1971	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	50	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#4			<b>14</b>
Location	4854 SHERBURN STREET			<b>15</b>
Purpose	S			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	LAYNE			<b>18</b>
Year Installed	1971			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,200			<b>21</b>
Pump Motor or Standby Engine Mfr	I. H.			<b>22</b>
Year Installed	1971			<b>23</b>
Type	NATURAL GAS			<b>24</b>
Horsepower	250			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#1	WELL #3		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			<b>4</b>
				<b>5</b>
Year constructed	1991			<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL			<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	170			<b>10</b>
Total capacity in gallons	300,000			<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	540.0000	137.0000		<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y	Y		<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	640				640
M	D	4.000	1,486				1,486
M	D	6.000	71,431	700			72,131
P	D	6.000	360				360
M	D	8.000	14,743	1,620			16,363
P	D	8.000	860				860
M	D	10.000	10,471				10,471
M	D	12.000	140				140
<b>Total Within Municipality</b>			<b>100,131</b>	<b>2,320</b>	<b>0</b>	<b>0</b>	<b>102,451</b>
M	D	8.000	3,479				3,479
<b>Total Outside of Municipality</b>			<b>3,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,479</b>
<b>Total Utility</b>			<b>103,610</b>	<b>2,320</b>	<b>0</b>	<b>0</b>	<b>105,930</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	26		1		25		1
M	0.750	597				597		2
L	1.000	6				6		3
M	1.000	125	5			130		4
M	1.250	7				7		5
M	1.500	19	5			24		6
M	2.000	19	1			20		7
M	3.000	5		1		4		8
M	4.000	10				10		9
M	6.000	3	3			6		10
<b>Total Utility</b>		<b>817</b>	<b>14</b>	<b>2</b>	<b>0</b>	<b>829</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	712	6	2		716	141	1
1.000	77	10			87	9	2
1.250	2				2		3
1.500	12	1			13		4
2.000	15	1	1		15		5
3.000	10	1			11		6
4.000	1				1		7
<b>Total:</b>	<b>829</b>	<b>19</b>	<b>3</b>	<b>0</b>	<b>845</b>	<b>150</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	536	162		7		11	716	1
1.000	2	69		7		9	87	2
1.250		2					2	3
1.500		10		1		2	13	4
2.000		11				4	15	5
3.000		7		3		1	11	6
4.000		1					1	7
<b>Total:</b>	<b>538</b>	<b>262</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>27</b>	<b>845</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	169	5			174	2
<b>Total Fire Hydrants</b>	<b>174</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>179</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	65
Number of distribution system valves end of year:	303
Number of distribution valves operated during year:	187

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 640 - In 1996 sandblasting of hydrants was included in this account. This was corrected in 1997.

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### Water Utility Plant in Service (Page W-08)

Account 392 - Transportation equipment - replaced a 1982 Dodge. The retirement is shown in the electric plant because electric paid for the vehicle in 1981.

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### Water Mains (Page W-15)

A meter valve was retired in 1997 at a cost of \$275. Therefore, no footage of water main was retired.

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### Water Services (Page W-16)

New services are installed from the main through the curb stop per PSC letter dated 9/15/92. A 3/4" or 1" copper service at \$275 and larger sized services at actual cost. PSC authorization order 1710-wr-103.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,510,116	1
<b>Total Sales of Electricity</b>	<b>1,510,116</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,131	2
Miscellaneous Service Revenues (451)	40	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,306	5
Interdepartmental Rents (455)	3,600	6
Other Electric Revenues (456)	14,781	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>26,858</b>	
<b>Total Operating Revenues</b>	<b>1,536,974</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,114,786	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	53,538	11
Customer Accounts Expenses (901-904)	32,232	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	132,946	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,333,502</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	102,973	15
Amortization Expense (404-407)		16
Taxes (408)	69,177	17
<b>Total Other Expenses</b>	<b>172,150</b>	
<b>Total Operating Expenses</b>	<b>1,505,652</b>	
<b>NET OPERATING INCOME</b>	<b>31,322</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Penalties	5,131	1
<b>Total Forfeited Discounts (450)</b>	<b>5,131</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Reconnections	40	2
<b>Total Miscellaneous Service Revenues (451)</b>	<b>40</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		3
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole Contacts Rent	3,306	4
<b>Total Rent from Electric Property (454)</b>	<b>3,306</b>	
<b>Interdepartmental Rents (455):</b>		
Rent to water and other departments	3,600	5
<b>Total Interdepartmental Rents (455)</b>	<b>3,600</b>	
<b>Other Electric Revenues (456):</b>		
Sales Tax Discount	575	6
Sale of Materials, Permits and Miscellaneous	14,206	7
<b>Total Other Electric Revenues (456)</b>	<b>14,781</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,089,186	15
Other Expenses (546)	25,600	16
<b>Total Other Power Supply Expenses</b>	<b>1,114,786</b>	
<b>Total Power Production Expenses</b>	<b>1,114,786</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	1,694	20
Line and Station Labor (561)	2,553	21
Line and Station Supplies and Expenses (562)	4,697	22
Street Lighting and Signal System Expenses (565)	481	23
Meter Expenses (566)	1,699	24
Customer Installations Expenses (567)	8,640	25
Miscellaneous Distribution Expenses (569)	12,274	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	19,103	28
Maintenance of Line Transformers (573)	221	29
Maintenance of Street Lighting and Signal Systems (574)	2,161	30
Maintenance of Meters (575)	15	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>53,538</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,925	33
Accounting and Collecting Labor (902)	25,374	34
Supplies and Expenses (903)	3,310	35
Uncollectible Accounts (904)	623	36
<b>Total Customer Accounts Expenses</b>	<u>32,232</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	17,275	38
Office Supplies and Expenses (921)	963	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	7,517	41
Property Insurance (924)		42
Injuries and Damages (925)	11,062	43
Employee Pensions and Benefits (926)	59,934	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	23,661	46
Transportation Expenses (933)	12,534	47
Maintenance of General Plant (935)		48
<b>Total Administrative and General Expenses</b>	<b>132,946</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,333,502</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		51,287	<b>1</b>
Social Security		10,506	<b>2</b>
Wisconsin Gross Receipts Tax		1,948	<b>3</b>
PSC Remainder Assessment		5,436	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>69,177</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.217640				3
County tax rate	mills		2.115180				4
Local tax rate	mills		12.514630				5
School tax rate	mills		10.331010				6
Voc. school tax rate	mills		1.761590				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>26.940050</b>				10
Less: state credit	mills		1.515460				11
<b>Net tax rate</b>	mills		<b>25.424590</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.514630</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.092600</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>24.607230</b>				17
<b>Total Tax Rate</b>	mills		<b>26.940050</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.913407</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.424590</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.222998</b>				21
Utility Plant, Jan. 1	\$	<b>2,210,821</b>	2,210,821				22
Materials & Supplies	\$	<b>114,226</b>	114,226				23
<b>Subtotal</b>	\$	<b>2,325,047</b>	<b>2,325,047</b>				24
Less: Plant Outside Limits	\$	<b>105,849</b>	105,849				25
<b>Taxable Assets</b>	\$	<b>2,219,198</b>	<b>2,219,198</b>				26
Assessment Ratio	dec.		0.918900				27
<b>Assessed Value</b>	\$	<b>2,039,221</b>	<b>2,039,221</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.222998</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>47,357</b>	<b>47,357</b>				30
Tax Equivalent per 1994 PSC Report	\$	51,287					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>51,287</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	1,252		25



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			1,252 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	80,514		26
Station Equipment (353)	88,078	5,810	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	13,771		29
Overhead Conductors and Devices (356)	13,946		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>197,561</b>	<b>5,810</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	374		34
Structures and Improvements (361)			35
Station Equipment (362)	76,680		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	275,966	11,359	38
Overhead Conductors and Devices (365)	260,020	10,470	39
Underground Conduit (366)	11,113	1,186	40
Underground Conductors and Devices (367)	116,610	22,587	41
Line Transformers (368)	352,341	24,384	42
Services (369)	149,231	11,339	43
Meters (370)	108,170	6,576	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	100,014	4,413	47
<b>Total Distribution Plant</b>	<b>1,450,519</b>	<b>92,314</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)		231,980	49
Office Furniture and Equipment (391)	24,360	554	50
Computer Equipment (391.1)	23,647		51
Transportation Equipment (392)	165,373		52
Stores Equipment (393)	2,626		53
Tools, Shop and Garage Equipment (394)	36,311	4,661	54
Laboratory Equipment (395)	3,172		55
Power Operated Equipment (396)	52,888		56
Communication Equipment (397)	34,262	1,251	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			80,514 26
Station Equipment (353)			93,888 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			13,771 29
Overhead Conductors and Devices (356)			13,946 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>203,371</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			374 34
Structures and Improvements (361)			0 35
Station Equipment (362)			76,680 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,942		277,383 38
Overhead Conductors and Devices (365)	11,406		259,084 39
Underground Conduit (366)	17		12,282 40
Underground Conductors and Devices (367)	2,156		137,041 41
Line Transformers (368)	1,078		375,647 42
Services (369)	4,267		156,303 43
Meters (370)	1,650		113,096 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,993		99,434 47
<b>Total Distribution Plant</b>	<b>35,509</b>	<b>0</b>	<b>1,507,324</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			231,980 49
Office Furniture and Equipment (391)			24,914 50
Computer Equipment (391.1)			23,647 51
Transportation Equipment (392)	10,016		155,357 52
Stores Equipment (393)			2,626 53
Tools, Shop and Garage Equipment (394)			40,972 54
Laboratory Equipment (395)			3,172 55
Power Operated Equipment (396)			52,888 56
Communication Equipment (397)			35,513 57

**ELECTRIC UTILITY PLANT IN SERVICE**

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	7,894		58
Other Tangible Property (399)			59
<b>Total General Plant</b>	<b>350,533</b>	<b>238,446</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,998,613</b>	<b>336,570</b>	
<u>Common Utility Plant Allocated to Electric Department</u>			<b>60</b>
 <b>Total utility plant in service</b>	 <b>1,998,613</b>	 <b>336,570</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			7,894 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>10,016</b>	<b>0</b>	<b>578,963</b>
<b>Total utility plant in service directly assignable</b>	<b>45,525</b>	<b>0</b>	<b>2,289,658</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>45,525</b>	<b>0</b>	<b>2,289,658</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)	0.00	30.40
7.2/12.5 kV (12kV)	0.00	0.00
14.4/24.9 kV (25kV)	0.00	1.50
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

1  
2  
3  
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13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>0</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,341	Thursday	01/16/1997	18:00	2,886
February	02	4,974	Thursday	02/13/1997	11:00	2,449
March	03	4,818	Friday	03/07/1997	11:00	2,528
April	04	4,755	Monday	04/07/1997	11:00	2,324
May	05	4,661	Friday	05/16/1997	12:00	2,374
June	06	5,449	Tuesday	06/24/1997	13:00	2,456
July	07	5,493	Thursday	07/17/1997	12:00	2,724
August	08	5,247	Thursday	08/07/1997	16:00	2,586
September	09	4,890	Monday	09/15/1997	14:00	2,372
October	10	4,801	Wednesday	10/08/1997	14:00	2,491
November	11	4,968	Monday	11/24/1997	11:00	2,522
December	12	5,053	Monday	12/22/1997	11:00	2,748
<b>Total</b>		<b>60,450</b>				<b>30,460</b>

**System Name** Eagle River Light & Water Department

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

60 minutes integrated      WPPI



**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		30,460	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>30,460</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		28,762	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>28,762</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		1,698	27
<b>Total Energy Losses</b>		<b>1,698</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.5745%</b>	29
<b>Total Disposition of Energy</b>		<b>30,460</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

<b>Type of Sales/Rate Class Title (a)</b>	<b>Rate Schedule (b)</b>	<b>Avg. No. of Customers (c)</b>	<b>kWh (000 Omitted) (d)</b>	
<b>Residential Sales</b>				
Residential	RG-1	772	4,737	<b>1</b>
<b>Total Sales for Residential Sales</b>		<b>772</b>	<b>4,737</b>	
<b>Commercial &amp; Industrial</b>				
Commercial	CG-1	432	10,882	<b>2</b>
Large Power	CP-1	22	6,285	<b>3</b>
	CP-2	5	6,455	<b>4</b>
<b>Total Sales for Commercial &amp; Industrial</b>		<b>459</b>	<b>23,622</b>	
<b>Public Street &amp; Highway Lighting</b>				
Street Lighting	MS-1	38	403	<b>5</b>
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>38</b>	<b>403</b>	
<b>Sales for Resale</b>				
				<b>6</b>
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,269</b>	<b>28,762</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		321,228	(26,360)	<b>294,868</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>321,228</b>	<b>(26,360)</b>	<b>294,868</b>	
		706,616	(58,186)	<b>648,430</b>	<b>2</b>
17,442		295,592	(33,986)	<b>261,606</b>	<b>3</b>
15,754	18,692	310,350	(35,391)	<b>274,959</b>	<b>4</b>
<b>33,196</b>	<b>18,692</b>	<b>1,312,558</b>	<b>(127,563)</b>	<b>1,184,995</b>	
		32,527	(2,274)	<b>30,253</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>32,527</b>	<b>(2,274)</b>	<b>30,253</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>33,196</b>	<b>18,692</b>	<b>1,666,313</b>	<b>(156,197)</b>	<b>1,510,116</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	Eagle River Substati		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	14-400 - 24900		4
Point of Metering	Pine Street Sub		5
Total of 12 Monthly Maximum Demands -- kW	5,493		6
Average load factor	759.6218%		7
Total Cost of Purchased Power	1,089,185		8
Average cost per kWh	0.0358		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	1,417	1,468	12
February	1,216	1,233	13
March	1,199	1,330	14
April	1,210	1,113	15
May	1,162	1,213	16
June	1,239	1,217	17
July	1,383	1,340	18
August	1,265	1,321	19
September	1,215	1,158	20
October	1,319	1,171	21
November	1,146	1,377	22
December	1,375	1,373	23
<b>Total kWh (000)</b>	<b>15,146</b>	<b>15,314</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1



**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Adams St.	West Pine				1
Voltage--High Side	24,900	14,400				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	3	3				4
Capacity of Transformers in kVA	5,000	3,750				5
Number of Spare Transformers on Hand	1	1				6
15-Minute Maximum Demand in kW		5,493				7
Dt and Hr of Such Maximum Demand		08/07/1997				8
		16:00				9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,302	552	25,819	1
Acquired during year	52	10	1,085	2
<b>Total</b>	<b>1,354</b>	<b>562</b>	<b>26,904</b>	<b>3</b>
Retired during year	51	5	113	4
Sales, transfers or adjustments increase (decrease)	2			5
<b>Number end of year</b>	<b>1,305</b>	<b>557</b>	<b>26,791</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,193			8
In utility's use	33	478	21,971	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	79	79	4,820	12
<b>Total end of year</b>	<b>1,305</b>	<b>557</b>	<b>26,791</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	90	116,400	<b>1</b>
Sodium Vapor	100	74	30,390	<b>2</b>
Sodium Vapor	250	84	107,110	<b>3</b>
<b>Total</b>		<b>248</b>	<b>253,900</b>	
<b>Ornamental</b>				
Sodium Vapor	250	48	89,730	<b>4</b>
<b>Total</b>		<b>48</b>	<b>89,730</b>	
<b>Other</b>				
NONE				<b>5</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 569 - more labor allocated than in previous year

Account 572 - more maintenance in 1997, increase in labor costs

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### Electric Utility Plant in Service (Page E-06)

Account 390 - New building was capitalized in 1997.

Account 392 - Retirement was for 1982 Dodge used by the water utility but purchased by the electric utility.

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